

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.800 Overview of Transmission Procedures

TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

SUBPART H: TRANSMISSION PROCEDURES

Section 105.800 Overview of Transmission Procedures

While several states require the transmission of the state tax return only after the federal return has been accepted, the Department does not have this requirement.